

**AMENDMENTS TO THE CLAIMS**

**Please amend the Claims as follows. Insertions are shown underlined while deletions are ~~struck through~~. Please add Claims 11-19.**

1 (original): A light-diffusing sheet comprising a light-diffusing layer, which is made of a resin coating layer having a minute unevenness formed on a surface thereof, is formed on at least one side of a transparent film,

wherein the transparent film includes a thermoplastic resin (A) having a substituted and/or non-substituted imido group in a side chain, and a thermoplastic resin (B) having a substituted and/or non-substituted phenyl group and nitrile group in a side chain.

2 (original): The light-diffusing sheet according to claim 1, wherein a ratio of an internal haze value to a total haze value of the light-diffusing sheet (internal haze value/total haze value) is 0.5 or more and less than 1 and the total haze value is in the range of from 30% to 70%,

wherein the total haze value is a haze value of a light-diffusing sheet and the internal haze value is a value obtained by subtracting a haze value 11% from a haze value measured in a state where a pressure-sensitive adhesive coated transparent sheet having a haze value 11% is adhered onto the minute of unevenness shape surface rough of the light-diffusing sheet.

3 (currently amended): The light-diffusing sheet according to claim 1 ~~or 2~~, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

4 (original): The light-diffusing sheet according to claim 3, wherein the fine particles are organic fine particles.

5 (currently amended): The light-diffusing sheet according to ~~any of claims 1 to 4~~ claim 1, wherein the resin coating layer is formed with an ultraviolet curing resin.

6 (currently amended): The light-diffusing sheet according to ~~any of claims 1 to 5~~ claim 1, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are  $n_x$ ,  $n_y$  and  $n_z$ ; and a thickness of the transparent film is  $d$  (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation  $Re = (n_x - n_y) \times d \leq 20$  nm and

thickness direction retardation  $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq 30$  nm.

7 (currently amended): The light-diffusing sheet according to ~~any of claims 1 to 6~~claim 1, wherein the transparent film is a biaxially stretched film.

8 (currently amended): A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to ~~any of claims 1 to 7~~claim 1.

9 (currently amended): An optical element comprising the light-diffusing sheet according to ~~any of Claim 1 to Claim 9~~ provided on one side or both sides of an optical element.

10 (original): An image viewing display comprising the optical element according to claim 9.

11 (new): The light-diffusing sheet according to claim 2, wherein the resin coating layer comprises fine particles and the surface unevenness shape of the resin coating layer is formed with the fine particles.

12 (new): The light-diffusing sheet according to claim 11, wherein the fine particles are organic fine particles.

13 (new): The light-diffusing sheet according to claim 2, wherein the resin coating layer is formed with an ultraviolet curing resin.

14 (new): The light-diffusing sheet according to claim 2, wherein if in the transparent film, a direction along which an in-plane refractive index is maximized is X axis, a direction perpendicular to X axis is Y axis, a thickness direction of the film is Z axis; refractive indexes in the respective axis directions are  $n_x$ ,  $n_y$  and  $n_z$ ; and a thickness of the transparent film is  $d$  (nm) by definition, the transparent film satisfies the following relations:

in-plane retardation  $Re = (n_x - n_y) \times d \leq 20$  nm and

thickness direction retardation  $R_{th} = \{(n_x + n_y)/2 - n_z\} \times d \leq 30$  nm.

15 (new): The light-diffusing sheet according to claim 2, wherein the transparent film is a biaxially stretched film.

16 (new): A light-diffusing sheet, a low refractive index layer lower in refractive index than the resin coating layer is provided on the unevenness surface of the resin coating layer of the light-diffusing sheet according to claim 2.

17 (new): An optical element comprising the light-diffusing sheet according to Claim 2 provided on one side or both sides of an optical element.

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18 (new): An image viewing display comprising the optical element according to claim 17.

19 (new): A light-diffusing sheet comprising a transparent film and a light-diffusing layer formed on at least one side of the transparent film, said light-diffusing layer composed of a resin coating layer having a rough surface,

wherein the transparent film comprises (A) a thermoplastic resin having a substituted and/or unsubstituted imide group at a side chain and (B) a thermoplastic resin having a substituted and/or unsubstituted phenyl group and a nitrile group at a side chain.